



Docket No.: 252202US0

DAW

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/829,427

Applicants: Keisuke FURUKAWA, et al.

Filing Date: April 22, 2004

For: MODIFIED SARCOSINE OXIDASES, GENES AND
RECOMBINANT DNAs THEREOF, AND METHODS
FOR PREPARING THE SAME

Group Art Unit: 1652

Examiner: M.A. WALICKA

SIR:

Attached hereto for filing are the following papers:

AMENDMENT AND REQUEST FOR RECONSIDERATION

Our check in the amount of **\$0.00** is attached covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time. A duplicate copy of this sheet is enclosed.

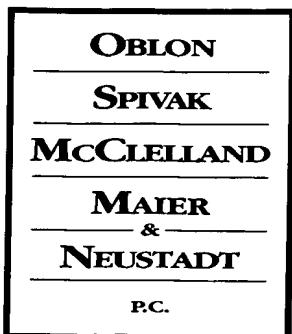
Respectfully submitted,

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IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF

KEISUKE FURUKAWA, ET AL.

: EXAMINER: M.A. WALICKA

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AMENDMENT AND REQUEST FOR RECONSIDERATION

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SIR:

Responsive to the Office Action dated May 9, 2006, Applicants respectfully request reconsideration of the above-identified application in view of the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

A discussion of the **Support for the Amendments** begins on page 4 of this paper.

Remarks begin on page 5 of this paper.